MYSORE LEGISLATIVE ASSEMBLY

TENTH DAY.

Friday, 21st June 1957.

The House met in the Assembly Hall, Vidhana Soudha, Bangalore, at Twelve of the Clock.

MR. SPEAKER (Sri S. R. Kanthi, B.A., LL.B.) in the Chair.

LEGISLATIVE BUSINESS.

THE SECRETARY.—The Minister for Finance to move that the Mysore Agriculture Income-tax Bill, 1957, be taken into consideration.

Sri T. MARIAPPA (Minister for Finance).—Sir, I would like to move the Sales-Tax Bill first.

Mr. SPEAKER.—That may be done.

MYSORE SALES-TAX BILL, 1957.

Motion to consider.

Sri T. MARIAPPA.—Sir, I beg to move:

"That the Mysore Sales-tax Bill, 1957, be taken into consideration."

ಶ್ರೀ ಯು. ಎಂ. ಮಾದಪ್ಪ (ಚಾಮರಾಜನಗರ).—ಈಗ ತಂದಿರುವ 1957ನೆಯ ಮೈಸೂರು ಮಾರಾಟ ತೆರಿಗೆಯ (ತಿದ್ದುಪಡಿ) ಮಸೂದೆಯೊಳಗೆ ಎಲ್ಲಾ ಸ್ಟೇಟುಗಳಿಗೂ ಸಂಬಂಧಪಟ್ಟಂತೆ ಯಾವ ರೀತಿ ತೆರಿಗೆ ಇದೆ ಎನ್ನುವ ವಿಷಯದಲ್ಲಿ ಯಾವ ಅಂಶವನ್ನೂ ನಮೂದಿಸಿಲ್ಲ. ಆದ್ದರಿಂದ ಈ ಸಭೆ ಈಗ ಈ ತಿದ್ದುಪಡಿ ಮಸೂದೆಯನ್ನು ಪರ್ಯಾಲೋಚನೆಗೆ ತೆಗೆದುಕೊಳ್ಳುವುದಕ್ಕಿಂತ, ಅದರಲ್ಲಿ ಒಂದು ಯೂನಿಫಾರಂ ತೆರಿಗೆಯನ್ನು ಅಪ್ಲೈಮಾಡಿದ ಮೇಲೆ ತೆಗೆದುಕೊಳ್ಳುವುದು ಒಳ್ಳೆಯದು.

ಅಧ್ಯಕ್ಷರು.—ಈಗ ಚರ್ಚೆಗೆ ತೆಗೆದುಕೊಂಡರೆ ಏನಾಗುತ್ತದೆ?

Sri G. VENKATAI GOWDA (Palaiyam).—This bill is not on the agenda supplied to us.

Mr. SPEAKER.—It is on the agenda. Motion moved:

"That the Mysore Sales-Tax Bill, 1957, be taken into consideration."

Sri T. MARIAPPA.—Sir, the main object of the Bill is to unify the different sets of laws on sales tax in force in the new Mysore State. At present, the following laws are in operation:—

1. Mysore Area—
   (1) Mysore Sales Tax Act.
   (2) Mysore Motor Spirit (Taxation of Sales) Act.
2. Madras Area—
   (1) Madras General Sales Tax Act.
   (2) Madras Sales of Motor Spirit Taxation Act.
   (3) The Madras Tobacco (Taxation of Sales and Registration) Act.
3. Hyderabad Area—
   (1) The Hyderabad General Sales Tax Act.
   (2) The Hyderabad Sales of Motor Spirit Taxation Regulation.
4. Coorg Area—
   (1) The Coorg Sales of Motor Spirit Taxation Act.
   (2) The Coorg Sales of Tyres Taxation Act.
   (3) The Coorg Tobacco (Taxation of Sales and Registration) Act.
5. Bombay Area—
   (1) The Bombay Sales Tax Act.
   (2) The Bombay Sales of Motor Spirit Taxation Act.
   (3) The Bombay Sales of Intoxicants Taxation Act.

It has been decided to unify all these laws and to replace them by two Acts, namely, (*i*) the Mysore Sales Tax Act,